proper account of the difficulties facing the

So far as the comparatively unimportant matter of pay-beds in N.H.S. hospitals is concerned, I have gained the impression that most doctors would prefer to see those consultants who personally receive extra income from this source make some other compensatory agreement with the Government. If, when no individual is making money from these beds, the Government still wishes to abolish them and so throw away the considerable revenue which they bring to the N.H.S., that is the Government's privilege and responsibility.

My main concern, and I am sure that many other doctors share it, is that in the past two or three years my real income has been steadily falling so that after sacrificing most of my savings I can now barely meet my commitments. Relatively speaking, doctors appear to have suffered more than most other sections of the community, and far more than those powerful unions who have held the country to ransom to gain what they want.

The time has surely come to rectify this situation, and my suggestion is that we choose a union which has done particularly well compared with doctors in recent years. The obvious case is that of the miners. Let us accept that they have been doing well while we have been doing badly in recent years, but let us now say to the Government that any further increase paid to miners must also be paid to all doctors on a percentage basis. I read that the miners are about to make a huge claim for higher wages and if this is so it could quickly be converted to a percentage and exactly the same percentage claim made on behalf of

There might well be prolonged arguments between the Government and the miners before a settlement is reached, but there is no need for doctors to be in any way concerned. We would already have made it clear to the Government and the country that if when a settlement is made with the miners the same percentage increase is not paid on the same day to all doctors we will on the following day resign from the N.H.S. There should be no nonsense about petty sanctions such as refusing to sign certificates or serve on committees, just simple immediate resignation.—I am, etc.,

DUNCAN M. CAMERON

Linlithgow, West Lothian

Sanctions

SIR,—At a time when the B.M.A. is under severe attack I would like to express my heartfelt thanks for the way the medical side of the Owen Working Party has defended the independence of the whole profession. They are standing firmly against a whole-time salaried service and a state monopoly in medicine not only on behalf of all doctors but also on behalf of several millions of private patients who have no voice in the present crisis. It seems to have been forgotten by everyone that private medical care exists only to satisfy a genuine need from patients in all walks of life and from all income groups.

With the Government hell-bent on confrontation it is natural that the profession

should have prepared measures to defend itself, but the B.M.A.'s proposed sanctions (9 November, p. 357) can give no joy to anyone. The Executive of the Fellowship for Freedom in Medicine has spent many hours this year in agonized study of the actions doctors can take when negotiation fails. We are strongly against any sanctions that could damage patients and far from sure that any sort of industrial action is likely to be genuinely effective, and it may gravely weaken the goodwill of the public.

We believe that the only course doctors can take with honour is to resign from a service which has become intolerable. We do not say this lightly and we know the risks involved. We are not against a national health service, because we can see the need exists. But we believe this N.H.S. is rotten at the core and can no longer be supported by the goodwill of a disillusioned profession. It is time to resign and redesign.—I am, etc.,

> P. A. T. WOOD Chairman, Fellowship for Freedom in Medicine

London W.1

Economies in the N.H.S.

SIR,-Would it not be wise for Mrs. Castle to investigate the cost and burden of the administration of the N.H.S. in view of its inability to provide for the patients? No one believes that five echelons of administrators (ministry, region, area, district, and hospital) before one gets to a patient are either necessary or useful.

Many of the administrators are capable of being trained usefully as nurses, while some of the doctors could do a rewarding day's work in the wards to the benefit of everyone.—I am, etc.,

J. H. Price

Lincoln

Car Costs

SIR,—The recent swingeing increase in the price of petrol and the high cost of servicing and repairs have meant that doctors' motoring expenses have increased dramatically in the past 12 months.

At present the expenses factor in a general practitioner's income is based on income tax returns. This is obviously a satisfactory method when prices are reasonably stable, but with the present rate of inflation it means that we are always in arrears. In the past few years we have been able to claim a direct refund of 70% of surgery expenses. Would it not therefore be logical for the B.M.A. to approach the Government to claim motoring expenses on a similar basis? -I am, etc.,

C. D. GARRATT

Heme! Hempstead, Herts

SIR,—We are writing this letter following the increase in value added tax on petrol in the recent Budget proposals.

At present the medical profession is exempt from V.A.T. for its services. This means that we cannot register under V.A.T. London W.1

and thereby claim back the V.A.T. which we have had to pay in the course of our business. This places us in an invidious position as compared with other professions. As solicitors, architects, accountants, etc. all charge V.A.T. on their services they are able to claim back the V.A.T. they pay out.

If the services of the medical profession were zero rated for tax instead of being exempt this would enable those doctors engaged in either general practice or private consulting practice to register for V.A.T. and then reclaim the V.A.T. paid in their practice expenses. We therefore feel that the profession should approach the Treasury for this position to be altered in our favour, as this would then protect us against rises in V.A.T.—We are, etc.,

> MICHAEL W. WATSON W. GETHYN THOMAS R. W. Griffiths

Cardiff

R.M.B.F. and N.H.S. Superannuation

SIR,-Mr. R. J. Earlam (9 November, p. 347) uses the Royal Medical Benevolent Fund as a text for his message on superannuation. May I comment on the text and ignore the message?

The R.M.B.F. is not a reforming body and confines itself to helping those who for various reasons have fallen out of the system that exists. There have been remarkable social changes in the hundred-odd years of the fund's existence and it is not surprising that the type of beneficiary has also changed. For example, there was a cohort of doctors' daughters who when their father died were left with no money, no prospect of a husband, and a society in which they could not work. They remained beneficiaries for years and some are still here in their eighties or nineties. These will not be replaced, because women now work. There is a new cohort of wives with young children who have been abandoned by their senior registrar husbands, not often because they died of haemodialysis jaundice, but most usually because they have gone off with someone else. This cohort may increase, but fortunately most of them become independent of charity after a time. Some widows are too old to have qualified for a N.H.S. pension and some doctors come to grief when they are too young to have earned enough. And so on.

In the old days there was a long fall from professional affluence to pauperism, stopped only by the charity our predecessors gave lest medical paupers should be a shame on the profession. The State now provides "bread" in Mr. Earlam's terms and doctors are relatively less affluent, so the fall is shorter. I suppose that what the fund provides could be called 'cake," but it is not a fancy one and comes only in thin slices with a dab of icing at Christmas. The only sure prophecy about the future is that some will always slip through whatever system is devised and these the fund will help. Meanwhile I hope that subscribers will not withhold their subscriptions in anticipation of a neo-golden age.—I am, etc.,

> J. B. HARMAN Honorary Secretary, Royal Medical Benevolent Fund